

# The Gazette of India

## EXTRAORDINARY PART II—Section 2 PUBLISHED BY AUTHORITY

No. 38 ] NEW DELHI, THURSDAY, AUGUST 20, 1959/SRAVANA 29, 1881

### LOK SABHA

The following Bill was introduced in Lok Sabha on the 20th August, 1959:—

\*BILL No. 56 OF 1959

*A Bill further to amend the Central Excises and Salt Act, 1944*

BE it enacted by Parliament in the Tenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Central Excises and Salt Short title and commencement.  
(Amendment) Act, 1959.

5 (2) It shall be deemed to have come into force on the 1st day of July, 1959.

2. In the First Schedule to the Central Excises and Salt Act, Amendment of the First Schedule, Act 1 of 1944.  
1944,—

10 (a) in Item No. 24, for the entry in the third column, the entry "Twenty naye paise per imperial gallon or sixteen per cent. *ad valorem*, whichever is higher, *plus* eighty naye paise per imperial gallon" shall be substituted;

(b) in Item No. 25,—

15 (i) in sub-item (a), for the entry in the third column, the entry "Sixteen per cent. *ad valorem plus* rupees fifty per ton" shall be substituted;

\*The President has, in pursuance of clause 1 of article 117 of the Constitution of India, recommended to Lok Sabha the introduction of the Bill.

(ii) in sub-item (b), for the entry in the third column, the entry "Sixteen per cent. *ad valorem plus* rupees fifteen per ton" shall be substituted;

(c) after Item No. 27, the following Item shall be inserted, namely:—

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"28. Asphalt and Bitumen (including cutback Bitumen and Asphalt) natural or produced from petroleum or shale. Twenty-seven per cent. *ad valorem*."

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*Declaration under the Provisional Collection of Taxes Act, 1931*

It is hereby declared that it is expedient in the public interest <sup>10</sup> that the provisions of this Bill shall have immediate effect under the Provisional Collection of Taxes Act, 1931.

16 of 1931.

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STATEMENT OF OBJECTS AND REASONS

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The agreement between the Government of India and M/s. Burmah-Shell (Refineries) on the establishment of their oil refinery in India provides *inter alia* that the then existing duty protection on oil products to be manufactured in India would be maintained for a period of 10 years from the date the refinery went into full-scale operation, or 31st December, 1965, whichever is earlier.

2. M/s. Burmah-Shell have offered to surrender the aforesaid duty-protection with effect from 1st July, 1959, and Government have decided to accept this offer. In order to implement this decision it is necessary to raise the excise duties on Refined Diesel Oils and Vaporising Oil, Diesel Oil, not otherwise specified and Furnace Oil to the level of the import duties as well as to impose an excise duty on Bitumen and Asphalt, equivalent to the import duty. This Bill seeks to give effect to these changes.

MORARJI DESAI.

NEW DELHI;  
*The 20th August, 1959.*

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M. N. KAUL,  
*Secretary.*

